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# TAX CREDIT for Child Care & Educational Expenses



# DO YOU HAVE CHILDREN?

DO THEY ATTEND SCHOOL?

ARE THEY IN GRADES BETWEEN KINDERGARTEN & 12<sup>th</sup>?



The expenses that you pay for your children could make you eligible for two state individual income tax credits, the Child Care tax credit and the tax credit for Educational Expenses. Credits are a dollar for dollar reduction against your state individual income tax liability. By claiming these credits, you can reduce your individual income tax liability and you could receive a refund.

## CHILD CARE TAX CREDIT

If your dependent child is under the age of 13, and you have paid someone to provide care for him or her so that you can work or look for work, you may be eligible to take the Child Care Tax Credit. If your earned income is \$25,000 or less, that credit can be refunded to you. You must meet the same tests for earned income, qualifying dependents, and qualifying expenses as required by the Internal Revenue Service.

This credit may be available to you if you file a Nonresident or Part-year resident individual income tax return for Louisiana. To qualify for the credit, the child care expenses must have been incurred in Louisiana during the time you were a Louisiana resident.

## EDUCATIONAL EXPENSES

If your school-aged child is enrolled and attends kindergarten, elementary, or secondary school, you are entitled to a nonrefundable credit of \$25 for each child for reimbursement of educational expenses. The child must be your dependent and must have attended school for at least part of the year.

The credit is also available to Nonresidents and Part-year residents who file an individual income tax return and whose dependents attend school. Parents of home-schooled children are also eligible for this credit.

For more information concerning these two credits, contact the Taxpayer Services Division of the Louisiana Department of Revenue at 225 219-0102.